



I HEREBY CERTIFY THAT ON APRIL 29, 2008, THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: MAIL STOP AMENDMENT, COMMISSIONER FOR PATENTS, P.O.

BOX 1450, ALEXANDRIA, VA 22313 1450.

STEVEN W. SMYRSKI

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

LENNY LIPTON, ET AL.

Title: STEREOSCOPIC FORMAT

CONVERTER

Serial No.: 10/613,866

Filed: July 2, 2003

Group Art Unit: 2624

Examiner: Elisa M. Rich

RESPONSE TO OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action mailed December 31, 2007, please enter the following amendments and consider the following remarks in connection with the above-identified patent application.